

Significant Provisions of State Unemployment Insurance Laws, July 15, 1975

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State	BENEFITS									COVERAGE	TAXES	
	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) ³	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Size of firm (1 worker in specified time and/or size of payroll) ¹⁶		1974 Tax rates (percent of wages) ⁷	
				Min.	Max.		Proportion of base-period wages ⁶	Benefit weeks for total unemployment ⁷				
								Min ⁸		Max.		
Ala.	1-1/2 x hqw; not less than \$525	² 0	1/24	\$15	\$90	\$6	1/3	11+	26	20 weeks	⁹ 0.5	⁹ 2.7
Alaska	\$750; \$100 outside HQ	1	2.3-1.1% of annual wages, + \$10 per dep. up to \$30	18-23	90-120	Greater of \$10 or 1/2 basic wba	⁶ 34-31%	14	28	Any time	⁹ 1.3	⁹ 3.8
Ariz.	1-1/2 x hqw; \$375 in HQ	1	1/25	15	85	\$15	1/3	12+	26	20 weeks	0.2	2.9
Ark.	30; wages in 2 quarters	1	1/26 up to 66-2/3% of State awv	15	92	2/5	1/3	10	26	10 days	0.3	4.2
Calif.	\$750	1	1/24-1/31	25	90	\$18	1/2	⁷ 12+-15	⁷ 26	Over \$100 in any quarter	1.0	4.1
Colo.	30	1	60% of 1/13 of claimant's hqw up to 60% of State awv	25	108	1/4 wba	1/3	7+-10	26	20 weeks	0	3.6
Conn.	40	0	1/26, up to 60% of State awv + \$5 per dep. up to 1/2 wba	15-20	104-156	1/3 wages	3/4	⁷ 26	⁷ 26	20 weeks	1.4	5.0
Del.	36	0	1/26	20	¹⁴ 105	Greater of \$10 or 30% of wba	26 x wba or 50% of bpw	17	26	20 weeks	1.4	4.3
D.C.	1-1/2 x hqw; not less than \$450; \$300 in 1 quarter	1	1/23 up to 66-2/3% of State awv + \$1 per dep. up to \$3	13-14	⁴ 127	2/5 wba	1/2	17+	34	Any time	0.7	2.7
Fla.	20 weeks employment at average of \$20 or more	1	1/2 claimant's awv	10	82	\$5	1/2 weeks employment	10	26	20 weeks	0.1	4.5
Ga.	36; \$175 in 1 quarter; wages in 2 quarters	² 1	1/25	12	90	\$8	1/4	9	26	20 weeks	0.08	3.36
Hawaii	30; 14 weeks employment	¹⁰ 1	1/25 up to 66-2/3% of State awv	5	104	2	Uniform	⁷ 26	⁷ 26	Any time ¹⁷	⁹ 1.3	⁹ 3.0

State	BENEFITS									COVERAGE Size of firm (1 worker in specified time and/or size of payroll) ¹⁶	TAXES			
	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) ^{1,3}	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷		1974 Tax rates (percent of wages) ⁹	Min.	Max.	
				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸						Max.
Idaho	1-1/4 x hqw; not less than \$520.01; \$416.01 in 1 quarter; wages in 2 quarters	1	1/26 up to 60% of State awv.	\$17	\$90	1/2 wba	Weighted schedule of bpw in relation to hqw	10	26	20 weeks or \$300 in any quarter	1.1	4.7		
Ill.	\$1,000; \$275 outside HQ	10 1	1/2 claimant awv up to 50% of State awv	15	97-135	\$7	Uniform	26	26	20 weeks	0.1	4.0		
Ind.	1-1/4 x hqw; not less than \$500; \$300 in last 2 quarters	1	1/25 up to \$60 ³	30	60-100	Greater of \$3 or 20% of wba from other than BP employer	1/4	4+	26	20 weeks	0.08	3.1		
Iowa	\$300; \$200 in 1 quarter; \$100 in another quarter	2, 10 1	1/20 up to 66-2/3% of State awv	10	107	\$6	1/2	10	39	20 weeks	0	4.0		
Kans.	30; wages in 2 quarters	1	1/25 up to 55% of State awv	21	85	\$8	1/3	10	26	20 weeks	0	3.6		
Ky.	1-3/8 x hqw; 8 x wba in last 2 quarters; \$250 in 1 quarter	0	1/23 up to 50% of State awv	12	80	1/5 wages	1/3	15	26	20 weeks	0.3	3.7		
La.	30	10 1	1/20-1/25	10	14 80	1/2 wba	2/5	12	28	20 weeks	1.0	2.7		
Maine	\$600	0	1/22 up to 52% of State awv	12	74	\$10	1/2-1/3	11+-25	26	20 weeks	1.9	4.5		
Md.	1-1/2 x hqw; \$192.01 in 1 quarter; wages in 2 quarters	0	1/24 + \$3 per dep. up to \$12	10-13	4 89	\$10	Uniform	26	26	Any time	0.1	3.6		
Mass.	\$1,200	1	1/21-1/26 up to 57.5% of State awv, + \$6 per dep. up to 1/2 wba ³	14-20	95-143	\$10	36%	9+-30	30	13 weeks	2.3	5.1		
Mich.	14 weeks employment at \$25.01 or more	0	63-60% of claimant's awv up to \$97 with variable max. for claimants with dep. ³	4 16-18	97-136	Up to 1/2 wba ⁵	3/4 weeks employment	11	26	20 weeks or \$1,000 in CY	0.7	6.6		
Minn.	18 weeks employment at \$30 or more	10 1	62% of claimant's awv	15	105	\$25	7/10 weeks employment	13	26	20 weeks ¹⁷	9 0.9	9 5.0		
Miss.	36; \$160 in 1 quarter; wages in 2 quarters	1	1/26	10	60	\$5	1/3	12	26	20 weeks	0.8	2.7		

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	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) ³	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷		1974 Tax rates (percent of wages) ⁹	Min.	Max.
							Proportion of base-period wages ⁶	Min. ⁸					
				Min.	Max.								
Mo.	30 x wba; \$300 in 1 quarter; wages in 2 quarters	¹⁰ 1	1/20	\$15	\$85	\$10	1/3	8-13+	26	20 weeks	0	3.6	
Mont.	13 x wba outside HQ	² 1	1/26 up to 55 ¹⁴ / ₁₀₀ of State aww	12	81	(2)	(6)	13	26	Over \$500 in current or preceding year	0.5	3.1	
Neb.	\$600; \$200 in each of 2 quarters	1	1/19-1/23	12	80	Up to 1/2 wba	1/3	17	26	20 weeks	0.1	2.7	
Nev.	1-1/2 x hqw	0	1/25, up to 50% of State aww	16	88	1/4 wages	1/3	11	26	\$225 in any quarter	2.7	2.7	
N.H.	\$600; \$100 in each of 2 quarters	0	2.3-1.2% of annual wages	14	95	1/5 wba	Uniform	26	26	20 weeks	0.075	4.0	
N.J.	20 weeks employment at \$30 or more; or \$2,200	¹⁰ 1	66-2/3% of claimant's aww up to 50% of State aww	20	90	Greater of \$5 or 1/5 wba	3/4 weeks employment	15	26	\$1,000 in any year	⁹ 1.2	⁹ 5.5	
N.Mex.	1-1/4 x hqw	1	1/26; not less than 10% nor more than 50% of State aww	15	71	1/5 wba	3/5	18+	30	20 weeks or \$450 in any quarter	0.3	3.3	
N.Y.	20 weeks employment at average of \$30 or more ¹¹	^{2,12} 1	67-50% of claimant's aww	20	95	(12)	Uniform	26	26	\$300 in any quarter	1.3	5.0	
N.C.	1-1/2 x hqw; not less than \$565.50; \$150 in 1 quarter	0 (through 2-15-77)	1/26 up to 66-2/3% of State aww	15	90	1/2 wba	Weighted schedule of bpw in relation to hqw	13	26	20 weeks	0.2	4.7	
N.Dak.	40; wages in 2 quarters	1	1/26 up to 60 ¹⁴ / ₁₀₀ of State aww	15	86	1/2 wba	(6)	18	26	20 weeks	0.9	4.2	
Ohio	20 weeks employment at \$20 or more	1	1/2 claimant's aww + d.a. of \$1-\$39 based on claimant's aww and number of dep. ³	10-16	82-121	1/5 wba	20 x wba + wba for each credit week in excess of 20	20	26	20 weeks	0.2	3.9	
Okla.	1-1/2 x hqw; not less than \$500 in BP; \$4,200	1	1/26 up to 55% of State aww	16	86	\$7	1/3	10+	26	20 weeks	0.4	2.7	
Oreg.	18 weeks employment at average of \$20 or more; not less than \$700	1	1.25% of bpw up to 55% of State aww	26	95	1/3 wba	1/3	10+	26	18 weeks or \$255 in any quarter	1.214	2.958	

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							Proportion of base-period wages ⁶	Min. ⁸				
				Min.	Max.							
Pa.	32 + -36; \$120 in HQ; at least 20% of bpw outside HQ	0	1/20-1/25 up to 64-2/3 ¹⁴ of State aww + \$5 for 1 dep; \$3 for 2d	\$13-18	\$111-119	Greater of \$6 or 40% wba	Uniform	30	30	Any time	0.9	4.0
P.R.	21 + -30; not less than \$150; \$50 in 1 quarter; wages in 2 quarters	1	1/15-1/26; up to 60% of State aww	7	55	wba	Uniform	⁷ 20	⁷ 20	Any time	2.95	3.53
R.I.	20 weeks employment at \$40 or more; or \$2,400	² 1	55% of claimant's aww up to 60% of State aww, + \$5 per dep. up to \$20	22-27	94-114	\$5	3/5 weeks employment	12	26	Any time	2.2	4.0
S.C.	1-1/2 x hqw; not less than \$300; \$180 in 1 quarter	0 (through 6-30-76)	1/26 up to 66-2/3% of State aww	10	96	1/2 wba	1/3	10	26	20 weeks	0.25	4.1
S.Dak.	\$400 in HQ; 10 x wba outside HQ	1	1/22 up to 58 ¹⁴ of State aww	19	77	1/2 wages up to 1/2 wba	1/3	10+	26	20 weeks	0	2.7
Tenn.	36; \$338.01 in 1 quarter	1	1/26	14	85	\$20	1/3	12	26	20 weeks	0.3	4.0
Tex.	1-1/2 x hqw; not less than \$500 or 2/3 FICA tax base	¹⁰ 1	1/25	15	63	Greater of \$5 or 1/4 wba	27%	9	26	20 weeks	0.1	4.0
Utah	19 weeks employment at \$20 or more; not less than \$700	1	1/26 up to 65% of State aww	10	101	Lesser of \$12 or 1/2 wba from other than regular employer	Weighted schedule of bpw in relation to hqw	10-22	36	\$140 in CQ in current or preceding CY	1.4	2.7
Vt.	20 weeks employment at \$30 or more	1	1/2 claimant's aww for highest 20 weeks up to 60% of State aww	15	91	\$15 + \$3 for each dep. up to \$15	Uniform	26	26	20 weeks	0.9	5.0
Va.	36; wages in 2 quarters	¹⁰ 1	1/25	20	87	Greater of 1/3 wba or \$10	1/3	12	26	10 weeks	0.05	2.7
Wash.	\$1,400 ¹⁵	1	1/25 of hqw up to 50% of State aww	17	93	\$12	1/3	8+-23+	30	Any time	⁹ 3.0	⁹ 3.0
W.Va.	\$700	² 1	1.9-0.8% of annual wages up to 66-2/3% of State aww	14	115	\$25	Uniform	26	26	10 weeks	0	3.3

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							Proportion of base-period wages ⁶	Benefit weeks for total unemployment ⁷					
				Min. ⁸	Max.			Min.	Max.				
Wisc.	17 weeks employment; average of \$40.01 or more with 1 employer ¹¹	10 ¹	50% of claimant's aww up to 66-2/3% of State aww	\$21	\$113	Up to 1/2 wba ⁵	8/10 weeks employment	1-13+	34	20 weeks	0	4.7	
Wyo.	20 weeks employment with 20 hours in each week + \$800 in bpw	1	1/25 up to 50% of State aww	10	84	\$10	3/10	11-24	26	\$500 in current or preceding CY	0.22	2.92	

¹ Weekly benefit amount abbreviated in columns and footnotes as wba; base period, BP; base-period wages, bpw; high quarter, HQ; high-quarter wages, hqw; average weekly wage, aww; benefit year, BY; calendar quarter, CQ; calendar year, CY; dependent, dep.; dependents allowances, da.; minimum, min.; maximum, max.

² Unless otherwise noted, waiting period same for total or partial unemployment. In Ala. waiting period for partial benefits is 1 week; Iowa, 2 weeks; N.Y., 2-4 weeks; W.Va., no waiting period required for partial unemployment. No partial benefits paid in Mont. but earnings not exceeding twice the wba and work in excess of 12 hours in any 1 week disregarded for total unemployment. Waiting period may be suspended if Governor declares State of emergency following disaster, N.Y., R.I. In Ga. no waiting week if claimant unemployed not through own fault.

³ When States use weighted high-quarter, annual-wage, or average weekly-wage formula, approximate fractions or percentages figured at midpoint of lowest and highest normal wage brackets. When da.'s provided, fraction applies to basic wba. In States noted variable amounts above max. basic benefits limited to claimants with specified number of dep. and earnings in excess of amounts applicable to max. basic wba. In Ind. da.'s paid only to claimants with earnings in excess of that needed to qualify for basic wba and who have 1-4 depts. In Mich. and Ohio claimants may be eligible for augmented amount at all benefit levels but benefit amounts above basic max. available only to claimants in dependency classes whose aww are higher than that required for max. basic benefit. In Mass. for claimant with aww in excess of \$66 wba computed at 1/52 of 2 highest quarters of earnings or 1/26 of highest quarter if claimant had no more than 2 quarters work.

⁴ When 2 amounts given, higher includes da. Higher for min. wba includes max. allowance for one dep.; Mich. for 1 dep. child or 2 dep. other than a child. In D.C. and Md., same max. with or without dep.

⁵ In computing wba for partial unemployment, in States noted full wba paid if earnings are less than 1/2 wba; 1/2 wba if earnings are 1/2 wba but less than wba.

⁶ With exception of Mont. and N.Dak., States noted have weighted schedule with percent of benefits based on bottom of lowest and highest wage brackets. In Mont., duration is 13, 20, and 26 weeks, depending on quarters of employment; in N.Dak., 18, 22, and 26 weeks, depending on amount of BP earnings.

⁷ Benefits extended under State program when unemployment in State reaches specified levels: Calif., Hawaii, by 50%; Conn. by 13 weeks. In P.R. benefits extended by 32 weeks in certain industries, occupations or establishments when special unemployment situation exists. Benefits also may be extended during periods of high unemployment by 50% up to 13 weeks, under Federal-State Extended Compensation Program and up to 26 additional weeks under the Federal Supplemental Benefits program.

⁸ For claimants with min. qualifying wages and min. wba. When two amounts are shown, range of duration applies to claimants with min. qualifying wages in BP; longer duration applies with min. wba; shorter duration applies with max. possible concentration of wages in HQ, and therefore highest wba possible for such BP earnings. Wis. determines entitlement separately for each employer. Lower end of range applies to claimants with only 1 week of work at qualifying wage, upper end to claimants with 17 weeks or more of such wages.

⁹ Rate represents min.-max. rates assigned employers for CY 1974. Ala., Alaska, N.J. also require employee taxes. Contributions required on wages up to \$4,200 in all States except Minn., Mont., N.J., R.I. (\$4,800); Oreg. (\$5,000); Nev. (\$5,800); Conn. (\$6,000); Wash. (\$6,600); Hawaii (\$7,300); and Alaska (\$10,000).

¹⁰ Waiting period compensable if claimant entitled to 12 consecutive weeks of benefits immediately following, Hawaii; 5 consecutive weeks, Iowa; unemployed at least 6 weeks and not disqualified, La.; after 9 consecutive weeks of benefits paid, Mo.; when benefits become payable for third week following waiting period, N.J. after benefits paid equal to 4 X wba, Va.; after benefits paid for 4 weeks, Tex.; if reemployed full time after 4 weeks benefits paid, Minn.; if employed with other than BP employer at least 4 of first 10 weeks of BY and earns 4 X wba, Wis.; after 3d week of unemployment, Pa.

¹¹ Or 15 weeks in last year and 40 weeks in last 2 years of aww of \$30 or more, N.Y.; or 14 weeks in BI and 55 weeks in those 52 weeks plus any BP which ended not more than 10 weeks before start of those 52 weeks, Wis.

¹² For N.Y., waiting period is 4 effective days accumulated in 1-4 weeks; partial benefits 1/4 wba for each 1 to 3 effective days. Effective days: fourth and each subsequent day of total unemployment in week for which not more than \$95 is paid.

¹⁴ Effective Sept. 1, 1975, \$90; Sept. 1, 1976, 66-2/3%, La.; Jan. 1, 1976, 66-2/3% Pa; July 1, 1976, 60%, Mont.; 67%, N.Dak.; 62%, S.Dak. 60%, July 1, 1976, 63%, July 1, 1977, 66-2/3%, July 1, 1978, Del.

¹⁵ In addition to total wages of \$1,400, claimant also must have either (1) 16 weeks of employment with wages of 15% of average wage or (2) 600 hours of employment.

¹⁶ \$1,500 in any CQ in current or preceding CY unless otherwise specified.

¹⁷ Also covers employers of 20 or more agricultural workers in 20 weeks, Hawaii; covers 4 agricultural workers in 20 weeks, Minn.